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From:

Sent: Tuesday, January 05, 2010 9:40:37 AM

To:

Cc:

Subject: Estate question

Based on the information provided, our conclusions are as follows:

The Children's 706 is invalid, as it was not signed by a proper party. The Forms 2848 that you sent us were not valid, as the "Limited Letters of Administration" did not support the request for authority over the entire estate tax return.

[REDACTED]

The Executor's return should be accepted (assuming there are no problems there).

The stat notice should be sent to the Executor.

The heirs do have a right under section 6103(e)(3)(B) to see the return that the Executor filed. You noted that they already have a copy. They can also request a copy of the "return information," which includes the statutory notice of deficiency (for definition of "return information" see 6103(b)(2)). The rules for this are in IRM 11.3.2.4.7. The Limited Letters of Administration satisfy the requirement of having an interest in the information. Therefore, it is okay for the RA to send copies of the stat notice to the heirs.

Let me know if you need anything else,